

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> CITY OF <u> MOUNT VERNON </u> , IOWA DUE: December 1, 2016		<div style="text-align: center;"> 16205701200000 Mount Vernon City 213 1st Street W. Mount Vernon, IA 52314-9998 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	1,676,433		1,676,433	1,612,286
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	1,676,433		1,676,433	1,612,286
Delinquent property taxes	0		0	
TIF revenues	782,727		782,727	643,193
Other city taxes	681,644	0	681,644	640,727
Licenses and permits	34,772	0	34,772	70,000
Use of money and property	75,560	6,773	82,333	26,000
Intergovernmental	735,775	3,876	739,651	504,616
Charges for fees and service	155,609	1,819,046	1,974,655	2,153,400
Special assessments	0	0	0	
Miscellaneous	218,367	167,142	385,509	326,275
Other financing sources	2,763,351	9,019	2,772,370	2,398,413
Total revenues and other sources	7,124,238	2,005,856	9,130,094	8,374,910
Expenditures and Other Financing Uses				
Public safety	715,353	0	715,353	828,960
Public works	413,680	0	413,680	558,160
Health and social services	0	0	0	
Culture and recreation	455,460	0	455,460	489,966
Community and economic development	90,503	0	90,503	142,000
General government	548,967	0	548,967	637,934
Debt service	1,423,343	0	1,423,343	1,382,619
Capital projects	2,650,530	0	2,650,530	2,711,997
Total governmental activities expenditures	6,297,836	0	6,297,836	6,751,636
Business type activities	0	1,367,246	1,367,246	1,595,762
Total ALL expenditures	6,297,836	1,367,246	7,665,082	8,347,398
Other financing uses, including transfers out	1,759,449	637,921	2,397,370	2,398,413
Total ALL expenditures/And other financing uses	8,057,285	2,005,167	10,062,452	10,745,811
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-933,047	689	-932,358	-2,370,901
Beginning fund balance July 1, 2015	5,789,980	1,355,064	7,145,044	6,134,319
Ending fund balance June 30, 2016	4,856,933	1,355,753	6,212,686	3,763,418
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 8,320,000	Other long-term debt	\$ 0	
Revenue debt	\$ 0	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 12,408,028	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted		Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Sue Ripke		Telephone →	Area Code 319	Number 895-8742
Signature of Mayor or other City official (Name and Title)			Date signed	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF MOUNT VERNON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	1,079,485	509,915			87,033		1,676,433			1,676,433	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	1,079,485	509,915		0	87,033		1,676,433		T01	1,676,433	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	1,079,485	509,915		0	87,033	0	1,676,433			1,676,433	6
7	TIF revenues			782,727				782,727		T01	782,727	7
8	Other city taxes											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9
11	Parimutuel wager tax							0		C30	0	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax	3,697						3,697		T19	3,697	12
14	Hotel/motel tax	62,662						62,662		T19	62,662	13
15	Other local option taxes					615,285		615,285		T09	615,285	14
15	TOTAL OTHER CITY TAXES	66,359	0	0	0	615,285	0	681,644	0		681,644	15
16	Section B - LICENSES AND PERMITS	34,772						34,772		T29	34,772	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	5,276	286	901		1,137		7,600	6,773	U20	14,373	18
19	Rents and royalties	67,960						67,960		U40	67,960	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	73,236	286	901	0	1,137	0	75,560	6,773		82,333	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants		1,938			15,000		16,938	3,876	B89	20,814	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32	Build America Bond interest reimb.				47,863			47,863			47,863	32
33	Total Federal grants and reimbursements	0	1,938	0	47,863	15,000	0	64,801	3,876		68,677	33
34												34
35												35
36												36
37												37
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40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT VERNON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		556,848					556,848		C46	556,848	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	15,900	7,513			1,282		24,695		C89	24,695	54		
55	Liquor profits	5,005						5,005			5,005	55		
56	STEPS/state grants	7,646				76,780		84,426			84,426	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	28,551	564,361	0	0	78,062	0	670,974	0		670,974	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	28,551	566,299	0	47,863	93,062	0	735,775	3,876		739,651	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	659,895	A91	659,895	73		
74	Sewer							0	787,370	A80	787,370	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	294,971	A81	294,971	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT VERNON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	76,810	A80	76,810	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges	7,325						7,325		A03	7,325	98		
99	Library charges							0		A89	0	99		
100	Park, recreation, and cultural charges	142,531						142,531		A61	142,531	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Special events, public service charges, vehicle inspections	5,753						5,753			5,753	103		
104	TOTAL CHARGES FOR SERVICE	155,609	0	0	0	0	0	155,609	1,819,046		1,974,655	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	2,483						2,483		U99	2,483	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise	3,975	102					4,077	198	U11	4,275	110		
111	Fines	16,019						16,019		U30	16,019	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Miscellaneous & refunds	5,291	3,117			256		8,664	3,743		12,407	114		
115	Insurance settlements	11,679				148,191		159,870	24,688		184,558	115		
116	Cemetery plots/perpetual care	6,545					1,620	8,165			8,165	116		
117	Swimming pool misc., concessions, sales tax	19,089						19,089			19,089	117		
118	Deposits received							0	3,023		3,023	118		
119	Recycling bins & tags							0	135,490		135,490	119		
120	TOTAL MISCELLANEOUS	65,081	3,219	0	0	148,447	1,620	218,367	167,142		385,509	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,503,093	1,079,719	783,628	47,863	944,964	1,620	4,360,887	1,996,837		6,357,724	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)					375,000		375,000		NR	375,000	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	384,334	19,344		891,217	300,028		1,594,923	9,019		1,603,942	127
128	Internal TIF loans and transfers in	1,505			719,356	72,567		793,428			793,428	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	385,839	19,344	0	1,610,573	747,595	0	2,763,351	9,019		2,772,370	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,888,932	1,099,063	783,628	1,658,436	1,692,559	1,620	7,124,238	2,005,856		9,130,094	132
133												133
134	Beginning fund balance July 1, 2015	1,101,125	973,676	505,433	-119,439	3,242,930	86,255	5,789,980	1,355,064		7,145,044	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	2,990,057	2,072,739	1,289,061	1,538,997	4,935,489	87,875	12,914,218	3,360,920		16,275,138	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF MOUNT VERNON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
1	Section A — PUBLIC SAFETY	(a)	(b)	(c)	(d)	(e)	(f)		(h)			1		
2	Police department/Crime prevention — Current operation	596,331						596,331		E62	596,331	2		
3	Purchase of land and equipment	27,583						27,583		G62	27,583	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	8,900						8,900		E89	8,900	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	52,697						52,697		E24	52,697	13		
14	Purchase of land and equipment	4,100						4,100		G24	4,100	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	13,518						13,518		E32	13,518	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation	11,609						11,609		E66	11,609	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	615						615		E32	615	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	715,353	0		0	0	0	715,353			715,353	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		309,171					309,171		E44	309,171	42
43	Purchase of land and equipment		44,896					44,896		G44	44,896	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		41,067					41,067		E44	41,067	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		18,546					18,546		E44	18,546	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	413,680		0	0	0	413,680			413,680	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	58,000						58,000		E52	58,000	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation	1,000						1,000		E61	1,000	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	194,485						194,485		E61	194,485	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	147,571						147,571		E61	147,571	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	19,605						19,605		E03	19,605	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	12,998						12,998		E61	12,998	135
136	Other culture and recreation	21,801						21,801		E61	21,801	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	455,460	0		0	0	0	455,460			455,460	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	2,555						2,555		E89	2,555	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	80,085						80,085		E89	80,085	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	7,863						7,863		E29	7,863	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	90,503	0	0	0	0	0	90,503			90,503	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,385						6,385		E29	6,385	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	226,410						226,410		E23	226,410	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	3,241						3,241		E89	3,241	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation							0		E25	0	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	166,118						166,118		E31	166,118	168
169	Purchase of land and equipment	11,017						11,017		G31	11,017	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		135,727					135,727		E89	135,727	171
172	Other general government — Current operation	69						69		E89	69	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	413,240	135,727	0	0	0	0	548,967			548,967	176
177	Section G — DEBT SERVICE				1,423,343			1,423,343			1,423,343	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	1,423,343	0	0	1,423,343			1,423,343	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Fire station/equipment, WTP project		252			497,199		497,451			497,451	184
185	Community center, pool rehab		4,995			53,632		58,627			58,627	185
186	Infrastructure, streets, sewer, sidewalks, U.R., water improve.		55,712			2,038,740		2,094,452			2,094,452	186
187	Subtotal Regular Capital Projects	0	60,959			2,589,571	0	2,650,530			2,650,530	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	60,959	0	0	2,589,571	0	2,650,530			2,650,530	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,674,556	610,366	0	1,423,343	2,589,571	0	6,297,836			6,297,836	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT VERNON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation							412,600	E91		412,600	198				
199	Purchase of land and equipment							5,540	G91		5,540	199				
200	Construction								F91		0	200				
201	Sewer and sewage disposal — Current operation							423,017	E80		423,017	201				
202	Purchase of land and equipment							5,540	G80		5,540	202				
203	Construction								F80		0	203				
204	Electric — Current operation								E92		0	204				
205	Purchase of land and equipment								G92		0	205				
206	Construction								F92		0	206				
207	Gas Utility — Current operation								E93		0	207				
208	Purchase of land and equipment								G93		0	208				
209	Construction								F93		0	209				
210	Parking — Current operation								E60		0	210				
211	Purchase of land and equipment								G60		0	211				
212	Construction								F60		0	212				
213	Airport — Current operation								E01		0	213				
214	Purchase of land and equipment								G01		0	214				
215	Construction								F01		0	215				
216	Landfill/Garbage — Current operation							363,158	E81		363,158	216				
217	Purchase of land and equipment							40,500	G81		40,500	217				
218	Construction								F81		0	218				
219	Hospital — Current operation								E36		0	219				
220	Purchase of land and equipment								G36		0	220				
221	Construction								F36		0	221				
222	Transit — Current operation								E94		0	222				
223	Purchase of land and equipment								G94		0	223				
224	Construction								F94		0	224				
225	Cable TV, telephone, Internet — Current operation								E03		0	225				
226	Purchase of land and equipment								G03		0	226				
227	Housing authority — Current operation								E50		0	227				
228	Purchase of land and equipment								G50		0	228				
229	Construction								F50		0	229				
230	Storm water — Current operation							116,891	E80		116,891	230				
231	Purchase of land and equipment								G80		0	231				
232	Construction								F80		0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF MOUNT VERNON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								1,367,246		1,367,246	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,674,556	610,366	0	1,423,343	2,589,571	0	6,297,836	1,367,246		7,665,082	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out		716,474		9,519	240,028		966,021	637,921		1,603,942	255
256	Internal TIF loans/repayments and transfers out			793,428				793,428			793,428	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	716,474	793,428	9,519	240,028	0	1,759,449	637,921		2,397,370	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,674,556	1,326,840	793,428	1,432,862	2,829,599	0	8,057,285	2,005,167		10,062,452	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						87,875	87,875			87,875	263
264	Restricted		745,899	495,633	106,135	1,539,676		2,887,343			2,887,343	264
265	Committed							0			0	265
266	Assigned					654,820		654,820			654,820	266
267	Unassigned	1,315,501				-88,606		1,226,895			1,226,895	267
268	Total Governmental	1,315,501	745,899	495,633	106,135	2,105,890	87,875	4,856,933			4,856,933	268
269	Proprietary								1,355,753		1,355,753	269
270	Total ending fund balance June 30, 2016	1,315,501	745,899	495,633	106,135	2,105,890	87,875	4,856,933	1,355,753		6,212,686	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	2,990,057	2,072,739	1,289,061	1,538,997	4,935,489	87,875	12,914,218	3,360,920		16,275,138	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF MOUNT VERNON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents			
Total salaries and wages paid.....						Z00 \$	1,346,021		

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other		
		(b)	(c)	(d)	(e)	(f)	(g)		(h)
1. Water utility	19U \$	29U \$ 375,000	39U \$ 35,000	49U \$ 340,000	49U \$	49U \$	49U \$	I91 \$ 5,875	
2. Sewer utility	19U 150,000	29U	39U 50,000	49U 100,000	49U	49U	49U	I89 5,375	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Capital Improve	19U 1,815,000	29U	39U 380,000	49U 1,435,000	49U	49U	49U	I89 72,600	
10. Sewer/Water Improvements	19U 2,805,000	29U	39U 155,000	49U 2,650,000	49U	49U	49U	I89 146,728	
11. Land, Fire Station	19U 290,000	29U	39U 70,000	49U 220,000	49U	49U	49U	I89 6,640	
12. G.O. Refunding	19U 145,000	29U	39U 145,000	49U	49U	49U	49U	I89 870	
13. Refunding, Highway 30	19U 1,125,000	29U	39U 75,000	49U 1,050,000	49U	49U	49U	I89 24,955	
14. Street Improve., pool	19U 2,700,000	29U	39U 175,000	49U 2,525,000	49U	49U	49U	I89 71,400	
Total long-term debt	9,030,000	375,000	1,085,000	8,320,000	0	0	0	334,443	
B. Short-term debt						Amount - Omit cents			
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014					Amount - Omit cents				
				\$	248,160,552		x .05 = \$		12,408,028

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016						
Type of asset	Amount - Omit cents					Total
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	(e)	
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$				
	106,135	1,052,227	5,054,324	6,212,686		
REMARKS						V98